

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re

Chapter 9

City of Detroit, Michigan,  
Debtor

Case No. 13-53846  
Hon. Steven W. Rhodes

**CLAIMANT'S DESIGNATION OF ITEMS TO BE INCLUDED IN THE RECORD ON  
APPEAL**

Service Date: October 1, 2012

Designated Claimant: Deborah Taitt

Address: 18420 Wildemere  
Detroit, MI 48221

Proof of Claim No.: 1300

Case No.: 12-017100-CH  
Gatewood et al v Taitt et al

Court: Wayne County Third Circuit Court

Property: Parcel No. 16038783-9 AKA 16210 James Couzens, Detroit, MI 48221

FILED  
2014 DEC 22 P 3:06  
U.S. BANKRUPTCY COURT  
E.D. MICHIGAN - DETROIT

Pursuant to Rule 8006, within 14 days after notice of appeal has been filed with the Clerk of the Bankruptcy Court and serve on the appellees, a designation of items to be included in the record on appeal. In the instant case there was no hearing held on the claimant's motions and as such there are no transcripts to be included in the record. The record on appeal should include the following:

Claimant's Motion for Contempt Against Wayne County Treasurer (with exhibits)

Claimant's Motion to Preserve Stay

Wayne County Treasurer's Response to Claimant's Motions (with exhibits)

Claimant's Motion for Reconsideration (with exhibits)

Order Denying Motion for Contempt and Motion to Preserve Stay

Order Denying the Claimant's Motion for Reconsideration

Foreclosure Order dated March 28, 2013 (attached)

Certificate of Forfeiture 2010 Real Property Taxes (attached)

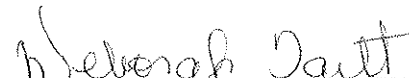
Certificate of Forfeiture 2011 Real Property Taxes (attached)

Objection to the 2010 Tax Foreclosure Petition (attached)

**Issues to be Presented on Appeal**

1. Whether the order of foreclosure dated March 28, 2013 complies with MCL 221.78k (5).
2. Whether the order of foreclosure dated March 28, 2014 complies with MCL 221.78k (5).
3. Whether the Wayne County Circuit is authorized by law to foreclose on property in which a Certificate of Redemption has been issued.
4. Whether there is sufficient evidence in the record to support the bankruptcy courts factual findings.
5. Whether the circuit court is authorized by law to extend the redemption period beyond the statutorily required redemption period of March 31 immediately succeeding the order of foreclosure.
6. Whether the circuit court order of foreclosure dated March 28, 2013 and March 28, 2014 violated the claimant's due process right to redeem the property within the 21 day redemption period authorized by law.
7. Whether the Wayne County Treasurer can issue an order of foreclosure on the 2010 taxes more than once.

Dated December 22, 2014

  
Deborah Taitt, in pro se  
18420 Wildemere  
Detroit, MI 48221  
(313) 340-1266

**PROOF OF SERVICE**

I certify that on December 22, 2014 I mailed the foregoing documents and exhibits to


To

Kilpatrick & Associates, P.C.  
Leonora K. Baughman  
615 Griswold, Suite 1708  
Detroit, MI 48226

David J. Demps  
Assistant Corporate Counsel  
City of Detroit  
2 Woodward Avenue, Ste. 500  
Detroit, MI 48226

Dated: December 22, 2014

Submitted by,

  
Deborah Taitt, In Pro Se  
18420 Wildemere  
Detroit, MI 48221  
(313) 340-1266  
[debtaitt@gmail.com](mailto:debtaitt@gmail.com)

**Index of Supplements to the Record**

- Ex 1 Foreclosure Order dated March 28, 2013
- Ex 2 Certificate of Forfeiture 2010 Real Property Taxes
- Ex 3 Certificate of Forfeiture 2011 Real Property Taxes
- Ex 4 Objection to the 2010 Tax Foreclosure Petition

# **EXHIBIT 1**

STATE OF MICHIGAN  
IN THE THIRD JUDICIAL CIRCUIT COURT  
COUNTY OF WAYNE

In the Matter of the Petition of the Treasurer  
for the County of Wayne, State of Michigan,  
for the Foreclosure of Certain Lands  
for Unpaid Property Taxes.

Hon. Judge Virgil C. Smith  
Circuit Court Case No. 12-007968-CH

JUDGMENT OF FORECLOSURE

12-007968-CH

At a Session of said Court held in the C.A.Y.M.C. COURT  
at Detroit, Michigan on the 28th day of March 2013, A.D. 03/28/13  
Present: Virgil C. Smith CATHY M. GARRETT  
/s/ Sheryl Rodmond

The Wayne County Treasurer, by and through his attorneys, shows onto this Honorable Court  
that:

This matter was initiated with the filing of a Petition for Foreclosure on June 13, 2012 by the  
Wayne County Treasurer, which Petition was supplemented on July 23, 2012, and amended on  
January 30, 2013 pursuant to this Court's Ex Parte Order Allowing Amendment of Petition (the  
Petition, as supplemented and amended, shall hereinafter be referred to as the "Petition").

The Petition identified parcels of property forfeited to the Wayne County Treasurer under  
MCL 211.78g for the 2010 and/or prior year's unpaid taxes and set forth the amount of the unpaid  
delinquent taxes, interest, penalties and fees for which each parcel of the property was forfeited. The  
Petition sought a judgment of foreclosure in favor of the Petitioner, the Wayne County Treasurer, due  
to the unpaid delinquent taxes, interest, fees and penalties listed against each parcel of property. The  
Petition further sought a judgment vesting absolute title to each property in the Petitioner, without right  
of redemption, as to parcels of property not redeemed on or before the March 31 immediately  
succeeding the date of entry of a judgment.

Before the date of the hearing on the Petition, Petitioner filed with the Clerk of the Court proof  
of the notice, service or publication required under the General Property Tax Act, P.A. 206 of 1893, as  
amended, MCL 211.1 et seq.

A hearing on the Petition and objections thereto was held on February 20, 2013, February 21,

2013, March 20, 2013, and March 28, 2013, at which time all parties interested in the foreclosed properties were heard.

The Court finds that all those entitled to notice and an opportunity to be heard have been provided that notice and opportunity. The Court finds that the Petition should be, and hereby is, GRANTED.

**THEREFORE IT IS ORDERED:**

- a. The amount of the foreclosed delinquent taxes, interest, penalties, and fees set forth in the list of foreclosed property contained within the Schedule A, in the form of a CD, attached to this judgment are valid and judgment of foreclosure is entered in favor of the Wayne County Treasurer against each parcel of property for payment of the amount set out against the parcel, including all charges for interest, penalties and fees that have accrued from the date of the filing of the Petition on June 12, 2012 through the date of payment;
- b. Fee simple title to each parcel foreclosed upon in the judgment will vest absolutely in the Petitioner, without any further rights of redemption, if all the foreclosed delinquent taxes, interest, penalties and fees foreclosed against the parcel are not paid to the County Treasurer within 21 days of the entry of this judgment;
- c. All liens against the property, except for future installments of special assessments and fees recorded by this state or the foreclosing governmental unit pursuant to the Natural Resources and Environmental Protection Act, 1994 PA 451, MCL 324.101 to 324.90106, are extinguished, if all the foreclosed delinquent taxes, interest, penalties and fees are not paid to the County Treasurer within 21 days of the entry of this judgment;
- d. The Wayne County Treasurer has good and marketable fee simple title to the property, if all the foreclosed delinquent taxes, interest, penalties and fees are not paid to the County Treasurer within 21 days of the entry of this judgment;
- e. All existing recorded and unrecorded interests in the property are extinguished, except a valid or recorded easement or right-of-way, private deed restrictions, or restrictions or other governmental interests, imposed pursuant to the Natural Resources and Environmental Protection Act, 1994 PA 451, MCL 324.101 to 324.90106, if all the foreclosed delinquent taxes, interest, penalties, and fees are not paid to the County Treasurer within 21 days of the entry of

-2-

this judgment:

- f. Properties listed in the Petition, which are not foreclosed by this judgment and on which delinquent taxes, interest, fees, and penalties remain unpaid and which are not ordered permanently removed, remain subject to future foreclosure proceedings by the foreclosing governmental unit as provided MCL 211.78. The removal of a property from the Petition shall not be prejudicial to its inclusion on any future petition for tax foreclosure filed pursuant to Public Act 123 of 1999, as amended; and
- g. This judgment does not resolve the last pending claim and does not close the case.

/s/ Virgil C Smith

Hon. Virgil C. Smith  
Chief Judge, Wayne County Circuit Court

#299008

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STATE OF MICHIGAN  
COUNTY OF: WAYNE

Judgment of Foreclosure  
Schedule A March 28, 2013

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CITY OF Detroit WARD 16

| TAX ID.   | DESCRIPTION OF LAND   | TAX YEAR | BASE TAXES | TOTAL INTEREST | A123 FEE | ADMIN FEE | TOTAL DUE |
|-----------|-----------------------|----------|------------|----------------|----------|-----------|-----------|
| 18036900. | 17327 INDIANA DETROIT |          |            |                |          |           |           |
|           |                       | 2009     | 4,384.04   | 2,433.14       | 293.00   | 175.36    | 7,285.54  |
|           |                       | 2010     | 3,725.02   | 1,396.89       | 293.00   | 149.00    | 5,563.91  |
|           |                       | Total    | 8,109.06   | 3,830.03       | 586.00   | 324.36    | 12,849.45 |

W INDIANA LOT 95 SANTA MARIA PARK SUB L48 P10 PLATS, W C R 16/326 40 X 114.02

|           |                        |       |          |        |        |       |          |
|-----------|------------------------|-------|----------|--------|--------|-------|----------|
| 18036844. | 18983 KENTUCKY DETROIT |       |          |        |        |       |          |
|           |                        | 2010  | 2,215.17 | 830.69 | 293.00 | 88.61 | 3,427.47 |
|           |                        | Total | 2,215.17 | 830.69 | 293.00 | 88.61 | 3,427.47 |

W KENTUCKY LOT 53 AND N 8.50 FT LOT 54 CHESTER HEIGHTS SUB L42 P49 PLATS, W C R 16/282 43.50 X 104

|           |                           |       |          |          |        |        |          |
|-----------|---------------------------|-------|----------|----------|--------|--------|----------|
| 18036886. | 18639 KENTUCKY ST DETROIT |       |          |          |        |        |          |
|           |                           | 2009  | 2,646.90 | 1,489.03 | 293.00 | 105.88 | 4,514.81 |
|           |                           | 2010  | 2,818.50 | 981.98   | 293.00 | 104.74 | 3,998.32 |
|           |                           | Total | 5,265.50 | 2,451.01 | 586.00 | 210.62 | 8,513.13 |

W KENTUCKY LOT 76 CHESTER HEIGHTS SUB L42 P49 PLATS, W C R 16/282 35 X 104

|           |                        |       |          |          |        |        |          |
|-----------|------------------------|-------|----------|----------|--------|--------|----------|
| 18036909. | 18035 KENTUCKY DETROIT |       |          |          |        |        |          |
|           |                        | 2009  | 1,757.57 | 975.45   | 273.39 | 70.30  | 3,076.71 |
|           |                        | 2010  | 2,584.75 | 969.28   | 293.00 | 103.39 | 3,950.42 |
|           |                        | Total | 4,342.32 | 1,944.73 | 566.39 | 173.69 | 7,027.13 |

W KENTUCKY LOT 358 SEYMOUR & TROESTERS LOYOLA PARK SUB L45 P41 PLATS, WCR 16/322 40 X 112

|           |                        |       |          |          |        |        |          |
|-----------|------------------------|-------|----------|----------|--------|--------|----------|
| 18037186. | 12741 KENTUCKY DETROIT |       |          |          |        |        |          |
|           |                        | 2008  | 144.51   | 106.21   | 216.00 | 5.78   | 472.50   |
|           |                        | 2009  | 1,381.58 | 755.67   | 216.00 | 54.46  | 2,387.71 |
|           |                        | 2010  | 1,683.72 | 623.90   | 293.00 | 66.55  | 2,647.17 |
|           |                        | Total | 3,169.81 | 1,485.78 | 725.00 | 126.79 | 5,507.38 |

W KENTUCKY LOT 34 WYOMING PARK SUB L34 P42 PLATS, W C R 16/241 34 X 100

|             |                       |       |          |          |        |        |          |
|-------------|-----------------------|-------|----------|----------|--------|--------|----------|
| 18038410-11 | 15755 WYOMING DETROIT |       |          |          |        |        |          |
|             |                       | 2009  | 787.52   | 425.97   | 116.04 | 30.70  | 1,340.23 |
|             |                       | 2010  | 2,498.46 | 936.18   | 293.00 | 99.86  | 3,825.50 |
|             |                       | Total | 3,285.98 | 1,362.15 | 409.04 | 130.56 | 5,166.73 |

W WYOMING LOTS 15 AND 16 ST MARYS ACADEMY SUB L45 P76 PLATS, W C R 16/396 40 X 90

|            |                             |       |          |          |        |        |          |
|------------|-----------------------------|-------|----------|----------|--------|--------|----------|
| 18038783-9 | 16210 JAMES COUZENS DETROIT |       |          |          |        |        |          |
|            |                             | 2010  | 5,536.96 | 2,076.36 | 293.00 | 221.48 | 8,127.80 |
|            |                             | Total | 5,536.96 | 2,076.36 | 293.00 | 221.48 | 8,127.80 |

E JAMES COUZENS DR LOTS 268 THRU 262 EXC JAMES COUZENS HWY AS WD NORTHWESTERN PURITAN SUB L46 P31 PLATS, W C R 16/383 140 X 51

## **EXHIBIT 2**

Bernard J Youngblood  
Wayne County Register of Deeds

April 3, 2012 07:32 PM

Inst: 2012113756 Liber: 49695 Page: 404

Electronically Recorded

WAYNE COUNTY TREASURER  
CERTIFICATE OF FORFEITURE OF REAL PROPERTY

I hereby certify that on, March 1, 2012 the following real property was forfeited to the Wayne County Treasurer for NON PAYMENT OF REAL PROPERTY TAX YEAR 2010.

This property will be titled absolutely in the name of Wayne County Treasurer if not redeemed on or before the March 31 immediately succeeding the entry in an uncontested case of a judgment foreclosing the property under MCL 211.78k, or in a contested case, 21 days after the entry of a judgment foreclosing the property under MCL211.78k.

Taxpayer's Name and Address: **MAKE WAY CONSTRUCTION LLC**  
**16216 JAMES COUZENS FWY**  
**DETROIT, MI 48221**

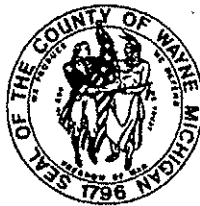
Property located in the CITY OF DETROIT, WAYNE COUNTY, MI 48221

Property ID No: 16038783-9

Property Description:  
**E JAMES COUZENS DR LOTS 268 THRU 262 EXC JAMES COUZENS HWY AS WD NORTHWESTERN PURITAN SUB L46**  
**PLATS, W C R 16/383 140 X 51**

Commonly known as: **16210 JAMES COUZENS, DETROIT**

Dated this Day 4/3/2012



Raymond J. Wojtowicz

Wayne County Treasurer

## **EXHIBIT 3**

Bernard J Youngblood  
Wayne County Register of Deeds

March 14, 2013 02:30 PM

Inst: 2013120832 Liber: 50581 Page: 1125

Electronically Recorded

WAYNE COUNTY TREASURER  
CERTIFICATE OF FORFEITURE OF REAL PROPERTY

I hereby certify that on, March 1, 2013 the following real property was forfeited to the Wayne County Treasurer for NON PAYMENT OF REAL PROPERTY TAX YEAR 2011. ←

This property will be titled absolutely in the name of Wayne County Treasurer if not redeemed on or before the March 31 immediately succeeding the entry in an uncontested case of a judgment foreclosing the property under MCL 211.78k, or in a contested case, 21 days after the entry of a judgment foreclosing the property under MCL211.78k.

Taxpayer's Name and Address: **MAKE WAY CONSTRUCTION LLC**  
**16216 JAMES COUZENS FWY**  
**DETROIT, MI 48221**

Property located in the CITY OF DETROIT, WAYNE COUNTY, MI 48221  
Property ID No: 16038783-9

Property Description:  
E JAMES COUZENS DR LOTS 268 THRU 262 EXC JAMES COUZENS HWY AS WD NORTHWESTERN PURITAN SU  
L46 P31 PLATS, W C R 16/383 140 X 51

Commonly known as: 16210 JAMES COUZENS, DETROIT

Dated this Day 3/13/2013



*Raymond J. Wojtowicz*

Raymond J. Wojtowicz

Wayne County Treasurer

## **EXHIBIT 4**

18420 Wildemere  
Detroit, MI 48221

January 31, 2013

Wayne County Corporation Counsel/Objections  
400 Monroe St., Suite 600  
Detroit, MI 48221

RE: **Objection to Judgment of Foreclosure**  
**Parcel ID No. 16038783-9 – 16210 James Couzens, Detroit, MI 48221**  
**Parcel ID No. 16036000 – 17327 Indiana, Detroit, MI 48221**  
**Parcel ID No. 16034254 – 16171 Ohio, Detroit, MI 48221**

Dear Sir or Madam,

I am writing to contest the petition to foreclose on the above named properties. The IRS federal tax liens imposed against the properties noted above is currently under review by the counsel for the Internal Revenue Taxpayer Advocates. A determination as to whether the lien was authorized by law will be made within the next 30 days. It is very likely that a determination to release the liens will be made at that time. In addition, there are other issues being addressed with these properties.

**Parcel ID No. 16038783-9 – 16210 James Couzens, Detroit, MI 48221**

On September 13, 2012, an unlawful transfer of this property was made via a quit claim deed by Sherman Pegross, acting as an agent for New York Capital Investments, LLC. The transfer is currently under investigation by the Wayne County Sheriff's Deed fraud Unit. There is currently a quiet title proceeding pending in Wayne County Circuit Court (Case No. 12-017100-CH). I would like to request an adjournment of the foreclosure proceedings regarding this property until the quiet title proceedings have concluded.

**Parcel ID No. 16036000 – 17327 Indiana, Detroit, MI 48221**

There is pending litigation regarding this property in the 36<sup>th</sup> District Court (Case No. 10-122421-GC). It is very likely that the property owner will prevail in this case. I would like to request an adjournment of the foreclosure proceedings regarding this property until the conclusion of this proceeding.

**Parcel ID No. 16034254 – 16171 Ohio, Detroit, MI 48221**

An order of foreclosure was issued against this property on September 13, 2012 in error. Prior correspondence has been sent to this office regarding this property. It is attached.

Please consider my objection to the petition for foreclosure.

Cordially yours

Deborah Taft